

8 6 8 6

☐ VOID

☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Unemployment compensation	OMB No. 1545-0120 1992
		\$	
		2 State or local income tax refunds, credits, or offsets	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld
			\$
RECIPIENT'S name		5 Discharge of indebtedness	6 Taxable grants
		\$	\$
Street address (including apt. no.)		7 Agriculture payments	8 The amount in Box 2 applies to income from a trade or business <input type="checkbox"/>
		\$	
City, state, and ZIP code			
Account number (optional)			

**Certain
Government
Payments**

**Copy A
For
Internal Revenue
Service Center**
File with Form 1096.
For Paperwork
Reduction Act
Notice and
instructions for
completing this
form, see
**Instructions for
Forms 1099, 1098,
5498, and W-2G.**

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

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**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Box 1.—Shows the total unemployment compensation paid to you this year by the payer. This amount is taxable income to you. For more information, see the instructions for your Federal income tax return.

Box 2.—Shows refunds, credits, or offsets of state or local income tax you received. If there is an entry in this box, it may be taxable to you if you deducted the tax paid as an itemized deduction on your Federal income tax return. Even if you did not receive the amount shown, for example, because it was credited to your estimated tax, it is still taxable to you if it was deducted. See the instructions for Form 1040 or 1040A for more information.

Box 3.—Identifies the tax year for which the refund, credit, or offset shown in Box 2 was made. If there is no entry in this box, the refund is for 1991 taxes.

Box 4.—Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. See **Form W-9**, Request for Taxpayer Identification Number and Certification, for information on backup withholding. **Include this on your income tax return as tax withheld.**

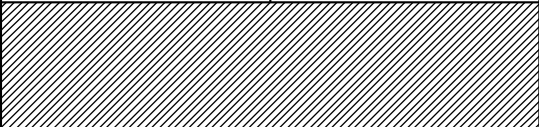
Box 5.—Shows your indebtedness to a Federal government agency that was discharged this year as no longer collectible. This debt generally becomes taxable income to you at the time the debt is discharged. However, there are exceptions to this rule—for example, if you are insolvent or have declared bankruptcy. See **Pub. 908**, Bankruptcy and Other Debt Cancellation, for additional information.

Box 6.—Shows the amount of taxable grants you received from the Federal, state, or local government.

Box 7.—Shows the amount of Department of Agriculture payments that are taxable to you. If the payer shown is anyone other than the Department of Agriculture, it means the payer has received a payment, as a nominee, that is taxable to you. This may represent the entire agricultural subsidy payment received on your behalf by the nominee, or it may be your pro rata share of the original payment. See **Pub. 225**, Farmer's Tax Guide, and the instructions for **Schedule F (Form 1040)**, Profit or Loss From Farming, for information about where to report this income.

Box 8.—If this box is checked, the refund, credit, or offset in Box 2 is attributable to an income tax that applies exclusively to income from a trade or business and is not a tax of general application. The amount, if taxable, should not be reported on page 1 of Form 1040, but should be reported on Schedule C or F (Form 1040), as appropriate.

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